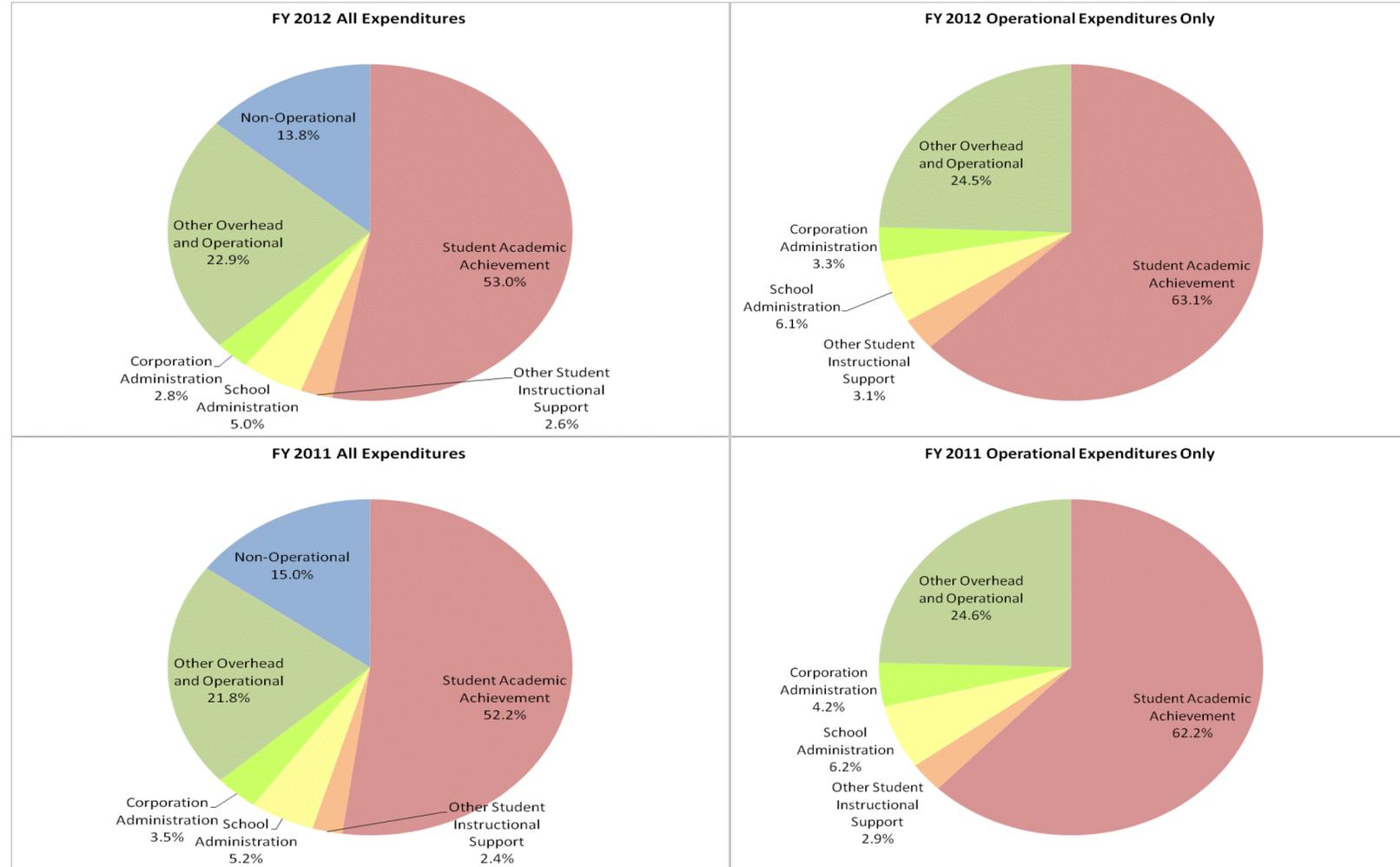


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Delaware Community School Corp (1875)**

Delaware Community School Corp (1875)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$12,005,133	49.0%	\$13,710,830	52.3%	\$12,194,946	52.2%	\$12,773,442	53.0%
Student Instructional Support	\$1,943,984	7.9%	\$2,184,619	8.3%	\$1,767,572	7.6%	\$1,827,436	7.6%
Overhead and Operational	\$6,096,508	24.9%	\$6,461,754	24.6%	\$5,896,183	25.2%	\$6,181,377	25.6%
Nonoperational	\$4,454,162	18.2%	\$3,873,615	14.8%	\$3,497,207	15.0%	\$3,316,836	13.8%
Grand Total	\$24,499,786		\$26,230,819		\$23,355,908		\$24,099,091	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	56.9%	60.6%	59.8%	60.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$249,132	\$531,115	\$511,568	\$503,934	102%	-5%	-1%
	11100 Regular Programs; Elementary	\$3,283,644	\$4,613,204	\$4,195,249	\$4,102,952	25%	-11%	-2%
	11200 Regular Programs; Middle/Junior High	\$1,858,033	\$2,270,567	\$2,228,313	\$2,009,891	8%	-11%	-10%
	11300 Regular Programs; High School	\$2,024,135	\$3,070,174	\$2,884,938	\$2,756,402	36%	-10%	-4%
	11420 Vocational Education; Agriculture B	\$113,245	\$168,164	\$145,755	\$164,490	45%	-2%	13%
	11430 Vocational Education; Distributive Education	\$19,796	\$0	\$0	\$0	-100%		
	11450 Vocational Education; Consumer and Homemaking	\$70,023	\$132,126	\$110,277	\$111,090	59%	-16%	1%
	11470 Vocational Education; Business Education	\$81,001	\$128,445	\$135,963	\$127,956	58%	0%	-6%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$23,975			
	11630 Regular Programs; Alternative Education Programs; High School	\$31,594	\$136,227	\$117,957	\$116,716	269%	-14%	-1%
	11910 Other Regular Programs; Competency Testing	\$7,305	\$9,189	\$2,361	\$3,158	-57%	-66%	34%
	12110 Gifted And Talented; Gifted and Talented	\$82,858	\$37,590	\$0	\$46,701	-44%	24%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$53,735	\$36,336	\$35,117		-35%	-3%
	12210 Mental Disabilities; Mild Mental Disabilities	\$135,341	\$175,563	\$226,801	\$322,868	139%	84%	42%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$37,721			
	12340 Physical Impairment; Hearing Impairment	\$452	\$1,830	\$0	\$0	-100%	-100%	
	12350 Physical Impairment; Homebound	\$4,911	\$14,579	\$8,157	\$13,338	172%	-9%	64%
	12510 Culturally Different; Communication Disorders	\$146,171	\$192,899	\$192,469	\$195,683	34%	1%	2%
	12520 Culturally Different; Compensatory	\$420	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$359,380	\$578,464	\$594,660	\$644,610	79%	11%	8%
	12810 Special Education Preschool	\$0	\$0	\$0	\$39,875			
	12900 Other Special Programs	\$17,814	\$16,527	-\$6,527	-\$32	-100%	-100%	
	14300 Summer School Programs; High School	\$10,197	\$32,474	\$22,092	\$21,869	114%	-33%	-1%
	15100 Enrichment Programs; Non-Credit	\$13,043	\$2,751	\$2,508	\$529	-96%	-81%	-79%
	16100 Remediation Testing	\$7,557	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$97,873	\$80,383	\$15,406	\$11,292	-88%	-86%	-27%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$103,837	\$204,909	\$0	\$287,520	177%	40%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$420,942	\$564,509	\$405,007	\$355,740	-15%	-37%	-12%
	22110 Improvement of Instruction; Service Area Direction	\$20,730	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,107	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$11,846	\$15,422	\$3,339	\$893	-92%	-94%	-73%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,197	\$11,000	\$1,700	\$155	-95%	-99%	-91%
	22210 Library/Media Services; Service Area Direction	\$9,734	\$9,403	\$13,262	\$24,144	148%	157%	82%
	22220 Library/Media Services; School Library	\$236,212	\$262,857	\$161,337	\$160,809	-32%	-39%	0%
	22230 Library/Media Services; Audiovisual	\$3,222	\$4,447	\$1,006	\$784	-76%	-82%	-22%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$90,292	\$115,324	\$57,146	\$55,045	-39%	-52%	-4%
	22290 Library/Media Services; Other Educational Media Services	\$6,773	\$4,953	\$0	\$0	-100%	-100%	
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$14,382	\$34,614			141%
	22360 Instruction, Related Technology; Network Support	\$10,377	\$2,271	\$19,119	\$48,083	363%	> 500%	151%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$7,080	\$45,550			> 500%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$500	\$0			-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$299,802	\$261,015	\$83,215	\$469,524	57%	80%	464%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$985	\$8,716	\$3,573	\$256	-74%	-97%	-93%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$190			
	26497 2007 Account Code - Teachers Retirement Fund	\$246,841	\$0	\$0	\$0			
Student Academic Achievement Total		\$10,088,821	\$13,710,830	\$12,194,946	\$12,773,442	27%	-7%	5%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$335,222	\$450,134	\$348,968	\$353,015	5%	-22%	1%
	21230 Guidance Services; Appraisal Services	\$74,969	\$103,960	\$27,850	\$71,075	-5%	-32%	155%
	21320 Health Services; Medical Services	\$0	\$0	\$4,500	\$0			-100%
	21340 Health Services; Nurse Services	\$146,486	\$191,883	\$179,446	\$191,828	31%	0%	7%
	21390 Health Services; Other Health Services	\$15,863	\$0	\$0	\$0	-100%		
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology S	\$0	\$50	\$0	\$0		-100%	
	24100 Office of The Principal	\$1,006,581	\$1,438,592	\$1,169,454	\$1,210,865	20%	-16%	4%
	24900 Other Support Services, School Administration	\$0	\$0	\$37,354	\$653			-98%
Student Instructional Support Total		\$1,579,121	\$2,184,619	\$1,767,572	\$1,827,436	16%	-16%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$12,587	\$12,142	\$11,922	19%	-5%	-2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23120 Board of Education; Service Area Assistants	\$33,876	\$93,072	\$120,626	\$96,828	186%	4%	-20%
	23150 Board of Education; Legal Services	\$50,102	\$13,787	\$48,536	\$30,813	-38%	124%	-37%
	23160 Board of Education; Promotion Expenses	\$1,973	\$2,738	\$1,608	\$2,633	33%	-4%	64%
	23190 Board of Education; Other Governing Body Services	\$13,362	\$15,243	\$9,068	\$9,844	-26%	-35%	9%
	23210 Executive Administration; Office of The Superintendent	\$287,502	\$311,554	\$213,869	\$222,095	-23%	-29%	4%
	23230 Executive Administration; Staff Relations and Negotiations	\$67	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$8,426	\$9,535	\$131,309	\$11,906	41%	25%	-91%
	25110 Fiscal Services; Office of The Business Manager	\$136,348	\$89,678	\$127,986	\$137,749	1%	54%	8%
	25191 Other Fiscal Services; Refund of Revenue	\$218	\$4,951	\$15,672	\$789	261%	-84%	-95%
	25193 Other Fiscal Services; Printed Forms	\$7,519	\$2,694	\$1,850	\$1,691	-78%	-37%	-9%
	25195 Other Fiscal Services; Bank Account Service Charge	\$923	\$0	\$0	\$88	-90%		
	25196 Other Fiscal Services; Cash Change	\$2,225	\$950	\$1,025	\$1,400	-37%	47%	37%
	25199 Other Fiscal Services; Other	\$0	\$50,647	\$1,377	\$44		-100%	-97%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$21,177			
	25750 Personnel Services; Health Services	\$558	\$0	\$0	\$0	-100%		
	25810 Administrative Technology Services; Technology Services Supervison And Administr	\$0	\$0	\$111,401	\$110,091			-1%
	25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$559	\$1,076	\$4,144		> 500%	285%
	25920 Ditch Assessments	\$267	\$3,893	\$4,756	\$4,758	> 500%	22%	0%
	25990 Other Support Services, Central	\$2,242	\$188,748	\$12,628	\$2,904	30%	-98%	-77%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,880,511	\$2,190,550	\$2,127,937	\$2,043,736	9%	-7%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,380	\$0	\$0	\$321	-94%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$449,214	\$318,876	\$178,549	\$165,144	-63%	-48%	-8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$689	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$78,443	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,104	\$330	\$9,437	\$8,516	174%	> 500%	-10%
	26600 Operation and Maintenance of Plant Services; Security Services	\$25,462	\$34,380	\$31,498	\$30,415	19%	-12%	-3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$152,384	\$174,482	\$153,193	\$134,607	-12%	-23%	-12%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$2,687	\$1,107	\$0	\$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$166,290	\$185,897	\$170,052	\$141,004	-15%	-24%	-17%
	27100 Student Transportation; Vehicle Operation	\$471,323	\$677,637	\$615,409	\$676,426	44%	0%	10%
	27200 Student Transportation; Monitoring Services	\$36,013	\$52,476	\$52,945	\$65,169	81%	24%	23%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$325,091	\$404,446	\$427,401	\$505,993	56%	25%	18%
	27400 Student Transportation; Purchase of School Buses	\$502,379	\$446,601	\$275,900	\$607,159	21%	36%	120%
	27500 Student Transportation; Insurance on Buses	\$13,477	\$0	\$3,671	\$30,446	126%		> 500%
	27900 Student Transportation; Other Student Transportation Services	\$28,746	\$38,174	\$29,340	\$29,653	3%	-22%	1%
	27910 Student Transportation; Bus Driver Training	\$2,082	\$361	\$478	\$2,436	17%	> 500%	410%
	31100 Food Services Operations; Service Area Direction	\$0	\$28,487	\$24,507	\$53,699		89%	119%
	31200 Food Services Operations; Food Preparation and Dispensing	\$395,435	\$460,092	\$440,417	\$437,833	11%	-5%	-1%
	31400 Food Services Operations; Food Purchases	\$464,731	\$550,213	\$483,552	\$509,075	10%	-7%	5%
	31900 Other Food Services	\$75,222	\$97,011	\$56,967	\$68,868	-8%	-29%	21%
Overhead and Operational Total		\$5,634,271	\$6,461,754	\$5,896,183	\$6,181,377	10%	-4%	5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$408	\$725	\$0		-100%	-100%
	33200 Community Recreation	\$0	\$29,029	\$15,645	\$15,132		-48%	-3%
	33400 Athletic Coaches	\$251,505	\$307,080	\$270,237	\$280,579	12%	-9%	4%
	33930 Latch Key Kid Program	\$0	\$0	\$6,571	\$112,668			> 500%
	33990 Other Community Services; Other	\$122	\$0	\$43	\$0	-100%		-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$6,294	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$22,391	-\$6,333	\$34,300	\$19,768	-12%		-42%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$28,131	\$8,090	\$2,300	\$18,396	-35%	127%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$555,612	\$1,045,218	\$345,754	\$700,954	26%	-33%	103%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$75,865	\$80,258	\$0	\$0	-100%	-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$15,590	\$19,859	\$230,682	\$9,344	-40%	-53%	-96%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$178,833	\$97,557	\$169,799	\$149,403	-16%	53%	-12%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,932	\$45,156	\$74,272	\$73,608	> 500%	63%	-1%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$330,603	\$233,349	\$108,820	\$135,590	-59%	-42%	25%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,344	\$9,630	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$25,000	\$180,000	\$295,000	\$100,000	300%	-44%	-66%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$160,000	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$185,069	\$244,833	\$340,843	\$109,096	-41%	-55%	-68%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$259,440	\$0	\$0	\$0	-100%		
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$15,842	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,275,042	\$1,170,000	\$1,586,375	\$1,178,350	-48%	1%	-26%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Delaware Community School Corp (1875)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$402,688	\$0	\$412,650		2%	
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$1,299			
	60700 Nonprogramed Charges; Scholarships	\$1,800	\$500	\$0	\$0	-100%	-100%	
Nonoperational Total		\$4,388,280	\$3,873,615	\$3,497,207	\$3,316,836	-24%	-14%	-5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$110,327	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$977,154	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$4,557	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,382,005	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$12,831	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$322,418	\$0	\$0	\$0			
Prorated By Fund Total		\$2,809,293	\$0	\$0	\$0			